The New York
Certified Public Accountant

SUPPLEMENT TO THE SEPTEMBER, 1942 ISSUE

Alphabetical Index of Authors and Titles Covered in The New York Certified Public Accountant from Vol. X–Vol. XII (October 1939–October 1942)

Published by

THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
15 E. 41st STREET · NEW YORK

Alphabetical Index of Authors and Titles Covered in "The New York Certified Public Accountant."

Accountant and the Investment Company Act of 1940, The
Jesse F. Kaufmann—June 1941

Accountant and the Production Requirements Plan, The
Special Committee on Wartime Problems—May 1942

Accountant's Role as a Fact Finder and as a Witness, The
Peter B. Olney—March 1941

Accountant's Role in War Production, The
Kermit J. Berylson—July 1942

Accountant's View on Profit Limitation, The
Walter A. Staub—June 1942

Accountants' Office Procedure, Committee on
Bibliography of Articles on Accountants' Office Procedure—April 1942
Organization of a Report Typing and Proof Reading Department—November 1941
Prevailing Practices in Connection with Destruction of Clients' Books of Account and Accountants' Working Papers—May 1940

Accountants' Relationship with Lawyers
Saul Levy—October 1941

Accounting for Nonferrous Metal Mine Development
Edward G. Carson—November 1941

Accounting Machinery, Committee on
The Application of Accounting Machinery to the Small Business—February 1942

Accounting Principles and Auditing Procedure
Thomas J. Cogan—June 1941

Accounting Problem Arising under Section 17 of the New York Decedent Estate Law, The
Emanuel Saxe—January 1940

Accounting Procedure, Committee on (American Institute of Accountants)
Accounting Research Bulletin Nos. 13 & 14—February 1942

Accounting Profession in War, The
John L. Carey—May 1942

Accounting Research Bulletins Nos. 13 & 14
Committee on Accounting Procedure of the American Institute of Accountants—February 1942

Accounts of Brokers
W. Vincent Hall—January 1940

Activities of the S.E.C. in Accounting and Auditing—June 1942

Administration of Accounting Engagements, Committee on
Questions Answered by the Committee on the Administration of Accounting Engagements—May 1942

Allen, Chester A.
Apportionment of Foreclosed Real Estate as Between Capital and Income—June 1941

Allocation of Income and Segregation of Assets in State Taxation
J. B. C. Woods—December 1941

Ankers, Raymond G.
Staff Selection and Training—November 1940
Staff Training for the Beginner in Professional Accounting—November 1941

Application of Accounting Machinery to the Small Business, The
Committee on Accounting Machinery—February 1942

Application of Accounting Machines to the Posting of Accounts Receivable
Denton McKane—April 1941

Application of the Keysort and Pegboard to the Large and Small Business, The
Lucius H. Coleman—October 1939

Apportionment of Foreclosed Real Estate as Between Capital and Income
Chester A. Allen—June 1941

Appraisals as Related to Accounting
Lyle H. Olson—April 1941

Arbitration in Action
Franklin E. Parker, Jr.—April 1940

Army Works with Industry, The
Edward S. Greenbaum—July 1942

Ashbaugh, William LeRoy
Invested Capital and Excess-Profits Credit Based on Invested Capital—December 1940

Audit Procedure on War Department Construction Contracts
Edwin E. Leffler—October 1941

Auditing Inventory Pricing
Marshall Granger—February 1940

Auditing Practice Procedure Committee of the American Institute of Accountants
Inventories and Receivables of Department Stores, Instalment Houses, Chain Stores, and Other Retailers—February 1940

Auditing Problems Affecting Real Estate
Ralph Ferson Grover—June 1940

Auditing Procedure
A. S. Fedde—March 1942

Auditors' Liability, Committee on
Auditors' Liability re Maryland Casualty Co. vs. Cook et al—April 1941
Auditors' Liability re Sharpe, Milne & Co.—March 1941

Auditors' Liability re Maryland Casualty Co. vs. Cook et al
Committee on Auditors' Liability—April 1941

Auditors' Liability re Sharpe, Milne & Co.
Committee on Auditors' Liability—March 1941

Auditors' Liability under the Law
Boris Kostelanetz—May 1940

Austin, Maurice
Recent Federal Tax Decisions and Rulings—August 1942

Bacas, Paul E.
Examination of Reserve for Losses of a Marine Insurance Company—January 1940

Balance Sheet for Latin American Trade, A
Edward J. Noble—April 1940

Barnstead, Lloyd A.
The Special Examination of Savings Banks—March 1940

Basis of Inclusion or Exclusion of Subsidiaries in Consolidated Statements, The
S. Carlton Kingston—June 1940

Bennett, George E.
Corporate Financial Report Content of Interest to Employees—October 1941

Bergman, Nathaniel B.
Federal Tax Procedural Questions, Decentralization, etc.—December 1939
Some Significant Federal Tax Decisions and Rulings in 1940—November 1940

Berylson, Kermit J.
The Accountant's Role in War Production—July 1942

Bibliography of Articles on Accountants' Office Procedure
Committee on Accountants' Office Procedure—April 1942

Borow, William K.
Cafeteria Accounting and Control—March 1940

Boyle, A. R. M.
Problems of Financial Reporting under Wartime Conditions—June 1942

Broad, Samuel J.
The Effect of Extensions of Auditing Procedure on the Accountant's Practice and Reports—November 1939

Brodner, Joseph
Control of Beverage Sales in Restaurants—March 1940
Food Surveys—November 1941

Budgets of Trade Associations
Raymond B. Crean—November 1939

Byrne, Gilbert R.
Examination of Physical Quantities of Inventories—April 1940

Cafeteria Accounting and Control
William K. Borow—March 1940

Camp, Harry L.
The Milk Problem in Relation to Costs of Distribution—January 1941

Carey, John L.
The Accounting Profession in War—May 1942

Carson, Edward G.
Accounting for Nonferrous Metal Mine Development—November 1941
Inventories of Nonferrous Metal Mines, Smelters and Refineries—January 1941

Case Study of Employee Frauds, A
J. S. Seidman—October 1939

Case Study of the Application of the Social Security Act and Various State Unemployment Acts to Accounting Records and Procedure, A
Frank J. Pekar and Al DeBree—May 1940

Certain Practices in Investment Trust Accounting
George E. Niven—February 1940

Chan, Stephen
Thoughts on Monthly Audit Procedures—November 1941
Time, Cost and Billing Records and Controls—November 1940

Changes in New York State Tax Laws in 1939
Leo Mattersdorf—January 1940

Changes in the New York State Unemployment Insurance Laws Since January 1, 1940
Committee on Social Security—January 1942

Changes in the Social Security Laws during 1939
W. Vincent Hall—December 1939

Changes in the Tax Laws Affecting Estates and Trusts
Harry Cooper—June 1941

Changing Concepts of the Responsibilities of the Accountant
Victor H. Stempf—June 1942

Chapters 10 and 11 of the Chandler Act
W. Randolph Montgomery—March 1941

Charitable Foundations
Joseph A. Marks—November 1939

Clarification of Financial Statements
A. S. Fedde—October 1940

Cleary, George E.
"Earnings and Profits" for Federal Tax Purposes—December 1940

Clement, J. K.
Ordnance Production—July 1942

Cloake, T. Reginald
Development Expense an Intangible Asset—October 1940
Internal Check and Control as Distinguished from Internal Auditing—September 1942

Cobb, H. C. M.
Consolidation of Foreign Subsidiaries—January 1942

Code, The
Walter F. Smith—January 1940

Code, The—An Act in Relation to Insurance Corporations
William Francis Dowling—January 1940

Cogan, Thomas J.
Accounting Principles and Auditing Procedure—June 1941
Distributions on Capital Stocks—January 1940

Coleman, Lucius H.
The Application of the Keysort and Pegboard to the Large and Small Business—October 1939

Collett, Raymond L.
Electrical Operation of Card Files—October 1940

Commentary re "Whose Balance Sheet is It?"—May 1941

Comparison of Federal and New York State Income Taxes
Nicholas J. Salvatore—January 1940

Comparison of Federal and New York State Income Tax Requirements
Nicholas J. Salvatore—February 1941

Index

Comparison of Federal and New York State Income Tax Requirements
Nicholas J. Salvatore—February 1942

Compensation of Accountants in Bankruptcy and Insolvency Cases
Mortimer J. Davis—March 1941

Consolidation of Foreign Subsidiaries
H. C. M. Cobb—January 1942

Consolidation Rules of the Securities and Exchange Commission
Thomas F. Thompson—January 1942

Contingent Liabilities and Commitments
J. E. Krejcu—June 1941

Contingent Liabilities and Commitments with Reference to the Securities and Exchange Commission
Francis Wm. Hopkins—June 1941

Cooper, Harry
Changes in the Tax Laws Affecting Estates and Trusts—June 1941

Cooper, Walter A.
Excess-Profits Net Income and Tax under Income Credit Method—December 1940
Important Changes in the Excess Profits Tax Law Enacted during 1941—December 1941
Problems of Financial Reporting under Wartime Conditions—June 1942

Confirmation of Receivables
J. Arthur Marvin—November 1939

Contractors' Accounting, Committee on
Preparation of Monthly Statements of Profit and Loss—October 1940

Control of Beverage Sales in Restaurants
Joseph Brodner—March 1940

Cooperation with Bankers, Committee on
Robert Morris Associates—Questions presented by the New York Chapter—April 1942

Cooperation with Credit Grantors in Connection with Monthly Audits
Joseph Sandler—November 1941

Corporate Financial Report Content of Interest to Employees
George E. Bennett—October 1941

Corroboration of Physical Inventories in the Non-ferrous Metal Industry
Crawford C. Halsey—April 1940

Coupon Collections
Charles A. Hoyler—March 1940

Crean, Raymond B.
Budgets of Trade Association—November 1939

Crocheron, Clarence
Inventory Valuation from An Appraisal Viewpoint—February 1940

Dairy Industry Accounting, Committee on
Discussion on Dairy Industry Accounting—January 1941

Davis, Freeman H.
Goodwill and the Balance Sheet—October 1940

Davis, Mortimer J.
Compensation of Accountants in Bankruptcy and Insolvency Cases—March 1941
The Effect of Tax Priorities in the Liquidation of Bankrupt Estates—March 1941

DeBree, Al and Pekar, Frank J.
A Case Study of the Application of the Social Security Act and Various State Unemployment Acts to Accounting Records and Procedure—May 1940

Depositors' Accounts, etc., in Smaller Commercial Banks
Robert C. Schaedle—March 1940

Depreciation, Amortization, and Depletion
Committee on Federal Taxation—February 1942

Development Expense An Intangible Asset
T. Reginald Cloake—October 1940

Disclosure in Published Statements of Foreign Operations
Alvin R. Jennings—February 1941

Discussion of Papers Presented on Extensions of Auditing Procedure—November 1939

Discussion of Papers Presented on Inventory Pricing—February 1940

Discussion on Bank and Trust Company Auditing—March 1940

Discussion on Beverage Sales in Restaurants—March 1940

Discussion on Casualty Company Reserves—January 1940

Discussion on Code—January 1940

Discussion on Corroboration of Inventory Quantities by Physical Tests
Committee on Inventory Methods—April 1940

Discussion on Dairy Industry Accounting
Committee on Dairy Industry Accounting—January 1941

Discussion on Intangible Assets—October 1940

Discussion on Marine Reserves—January 1940

Discussion on Non-Profit Institutions Accounting—November 1939

Discussion on Restaurant Profit and Loss Statement—March 1940

Distributions on Capital Stocks
Thomas J. Cogan—January 1940

Do Tax Considerations Stymie Changes to a Natural Business Year?
Nicholas Salvatore—November 1940

Dobson, Ray R.
Liability and Other Types of Insurance for Accountants—November 1940

Donohue, William L.
Tax Problems of Automobile Dealers—October 1941

Dorau, H. B.
An Economist's Reaction to Certain Developments in Public Utility Accounting—May 1941

Dowling, William Francis
The Code—An Act in Relation to Insurance Corporations—January 1940

Dolowitz, Alexander
Some Experience in Auditing Reserves of Surety Companies—January 1940

"Earnings and Profits" for Federal Tax Purposes
George E. Cleary—December 1940

Eastman, Ellen L.
Questions Regarding Estates and Trusts to be Considered by the Lawyer *vs.* Those for the Accountant—June 1941

Economist's Reaction to Certain Developments in Public Utility Accounting, An
H. B. Dorau—May 1941

Effect of Extensions of Auditing Procedure on the Accountant's Practice and Reports, The
Samuel J. Broad—November 1939

Effect of Recent Securities and Exchange Commission Regulations on Financial Statements of Investment Companies
Harry I. Prankard, 2nd—June 1941

Effect of Tax Priorities in the Liquidation of Bankrupt Estates, The
Mortimer J. Davis—March 1941

Effects of War on Financial Statements
George N. Farrand—August 1942

Electrical Operation of Card Files
Raymond L. Collett—October 1940

Elson, Benjamin J.
What to Do About Recording Mortgages on the Balance Sheet—June 1940

Engineer Looks at the Accountant, An
George E. Goldthwaite—May 1941

Enloe, Benjamin L.
Extent of Interim Work Acceptable for Year-End Examinations—October 1941

Evans, Peter Guy
Significant Federal Tax Decisions and Rulings of 1941—November 1941

Examination of Physical Quantities of Inventories
Gilbert R. Byrne—April 1940

Examination of Reserve for Losses of a Marine Insurance Company
Paul E. Bacas—January 1940

Excess-Profits Net Income and Tax under Income Credit Method
Walter A. Cooper—December 1940

Exchange Provisions of the New Excess-Profits Tax Law
J. S. Seidman—December 1940

Extent of Interim Work Acceptable for Year-End Examinations
Benjamin L. Enloe—October 1941

Fageant, Leonard William
Gifts to Institutions—November 1939

Farrand, George N.
Effects of War on Financial Statements—August 1942

Fedde, A. S.
Auditing Procedure—March 1942
Clarification of Financial Statements—October 1940
Valuation of Goodwill by the U. S. Board of Tax Appeals—October 1940

Federal Unemployment Act
Committee on Social Security—January 1942

Federal Tax Procedural Questions, Decentralization, etc.
Nathaniel B. Bergman—December 1939

Federal Taxation, Committee on
Depreciation, Amortization, and Depletion—February 1942
Inventory and Other Year-End Tax Problems—January 1942
Problems on 1941 Excess Profits Tax Returns—March 1942
Problems on 1941 Income Tax Returns—May 1942
Recommendations of Federal Taxation Committee—March 1942
Report on Proposed Internal Revenue Administrative Code—May 1942
Some Questions and Answers on Federal Taxation—December 1939
Some Questions and Answers on Federal Taxation—December 1940
Some Questions and Answers on Federal Taxation—December 1941

Federal Taxation of Incomes of Nonresident Aliens and Foreign Corporations
Frank S. Harman—November 1940

Fees for Services to Non-Profit Institutions by Public Accountants
Ernest R. Wildbrett—November 1939

Fiduciary Accountings—Their Need and Frequency
Archie F. Reeve—June 1941

Fink, Max
Uniform Accounts for Real Estate—June 1940

Food Cost Accounting
James E. McNamara—September 1942

Food Surveys
Joseph Brodner—November 1941

Form and Content of Balance Sheet and Statement of Surplus
J. Arthur Marvin—March 1942

Foster, George H.
Tax Amortization Procedure—July 1942

Freedman, George M.
Verification of Cash, Confirmation of Bank Balances, etc.—March 1940

Fundamentals of Accounting Procedures
George Oliver May—November 1940

George, Peter J.
Interest as a Claim in Corporate Reorganization—January 1942

Gifts to Institutions
Leonard William Fageant—November 1939

Goldthwaite, George E.
An Engineer Looks at the Accountant—May 1941

Goodwill and the Balance Sheet
Freeman H. Davis—October 1940

Governmental Accounting, Committee on
Governmental Accounting Principles—April 1942

Governmental Accounting Principles
Committee on Governmental Accounting—April 1942

Granger, Marshall
Auditing Inventory Pricing—February 1940

Gray, Philip F.
Problems of Financial Reporting under Wartime Conditions—June 1942

Greenbaum, Edward S.
The Army Works with Industry—July 1942

Greenberg, Benjamin
The Internal Organization of an Accounting Practice—November 1940

Grover, Ralph Ferson
Auditing Problems Affecting Real Estate—June 1940

Grund, Benjamin
Recent Significant Changes Affecting New York State Income and Franchise Taxes—December 1940

Hall, W. Vincent
Accounts of Brokers—January 1940
Changes in the Social Security Laws during 1939—December 1939

Halsey, Crawford C.
Corroboration of Physical Inventories in the Nonferrous Metal Industry—April 1940

Hand, Learned
United States *vs.* Medford H. White—February 1942

Harman, Frank S.
Federal Taxation of Incomes of Nonresident Aliens and Foreign Corporations—November 1940

Harrow, Benjamin
Recent Developments in New York State Taxation—August 1942
Recent Significant Court Decisions on New York State Taxes—December 1940

Hecht, Charles
New York City Special Taxes—Practice and Procedure—March 1941

Higgins, Thomas G.
Preferable Method, or Method Most Used, for Recording Cost Depletion and Amortization of Drilling Costs on a Large Tract of Land Which Is Only Partially Developed—April 1940

Hopkins, Francis Wm.
Contingent Liabilities and Commitments with Reference to the Securities and Exchange Commission—June 1941

Horne, Henry A.
Intangible Assets of Public Utility Companies—October 1940

Hoyler, Charles A.
Coupon Collections—March 1940

Hughes, Charles L.
Moral and Ethical Phases of Accountants' Responsibility—May 1940

Important Changes in the Excess Profits Tax Law Enacted during 1941
Walter A. Cooper—December 1941

Intangible Assets of Public Utility Companies
Henry A. Horne—October 1940

Internal Check and Control as Distinguished from Internal Auditing
T. Reginald Cloake—September 1942

Interest as a Claim in Corporate Reorganization
Peter J. George—January 1942

Interim Work Acceptable for the Year-End Examination
Maynard W. Lockwood—October 1941

Internal Organization of an Accounting Practice, The
Benjamin Greenberg—November 1940

Inventories
Maurice E. Peloubet—November 1939

Inventories and Receivables — (Of Department Stores, Instalment Houses, Chain Stores, and Other Retailers)
Committee on Auditing Procedure of the American Institute of Accountants—February 1940

Inventories of Nonferrous Metal Mines, Smelters and Refineries
Edward G. Carson—January 1941

Inventory and Other Year-End Tax Problems
Committee on Federal Taxation—January 1942

Inventory Methods
Discussion on Corroboration of Inventory Quantities by Physical Tests—April 1940

Inventory Valuation from An Appraisal Viewpoint
Clarence Crocheron—February 1940

Invested Capital and Excess-Profits Credit Based On Invested Capital
William LeRoy Ashbaugh—December 1940

Investment Company Act—Release No. 133—June 1941

Investment Trusts—Discussion of Papers and Questions—February 1940

Investments
Orrin R. Judd—March 1940

Jacob, H. Myles
Manufacturing Overhead, Its Accumulation and Distribution—March 1941

Jannott, Edward F.
The Role of the Accountant in Public Utility Regulation—June 1941

Jennings, Alvin R.
Disclosure in Published Statements of Foreign Operations—February 1941

Judd, Orrin R.
Investments—March 1940

Kahn, Sidney B.
Monthly Audit Reports—November 1941

Kassander, Arno R.
The "Last-In, First-Out" Inventory Method—February 1940

Kaufmann, Jesse F.
The Accountant and the Investment Company Act of 1940—June 1941

Kingston, S. Carlton
The Basis of Inclusion or Exclusion of Subsidiaries in Consolidated Statements—June 1940

Kirshenberg, Milton
Principles of Foreign Trade Accounting—February 1941

Klein, Joseph J.
Summary of the First and Second Revenue Acts of 1940 with Particular Reference to the Excess-Profits Tax Imposed under the Second Revenue Act—December 1940

Kostelanetz, Boris
Auditors' Liability under the Law—May 1940

Krejcu, J. E.
Contingent Liabilities and Commitments—June 1941

Krieger, Samuel
Procedure in Audits of Insolvent Business Organizations—January 1942

Lasser, J. K.
Technical and Business Alternatives in the Income Tax Code—December 1941

"Last-In, First-Out" Inventory Method, The
Arno R. Kassander—February 1940

Law of Creditors' Rights
I. Arnold Ross—June 1941

Leahy, William G.
Standard Costs—Construction and Application—March 1941

Leffler, Edwin E.
Audit Procedure on War Department Construction Contracts—October 1941

Levy, Saul
Accountants' Relationship with Lawyers—October 1941
Problems of Financial Reporting under Wartime Conditions—June 1942

Liability and Other Types of Insurance for Accountants
Ray R. Dobson—November 1940

Lockwood, Maynard W.
Interim Work Acceptable for the Year-End Examination—October 1941

Loans and Discounts
Christian Oehler—March 1940

Loomis, Milton E.
The Profession and the Public—October 1939

Machine Accounting for Collateral Accounts Receivable
J. Lewis Simon and Louis Schiff—November 1941

Machine Accounting for Payrolls
J. Lewis Simon—April 1941

Maltbie, Milo R.
Public Utility Regulation—May 1941

Manufacturing Overhead, Its Accumulation and Distribution
H. Myles Jacob—March 1941

Marks, Joseph A.
Charitable Foundations—November 1939

Marple, Raymond P.
Overhead Costs in Inventories—February 1940

Marvin, J. Arthur
Confirmation of Receivables—November 1939
Form and Content of Balance Sheet and Statement of Surplus—March 1942
Production for Victory—July 1942

Mathews, J. Woodrow
Some Considerations Relative to Consolidation of Foreign Accounts—February 1941

Mattersdorf, Leo
Changes in New York State Tax Laws in 1939—January 1940
The New Personal Income and Corporation Tax Audits—December 1940

May, George Oliver
Fundamentals of Accounting Procedures—November 1940
Some Implications of Original Cost—May 1941

McKane, Denton
Application of Accounting Machines to the Posting of Accounts Receivable—April 1941

McKitterick, E. H.
Navy Procurement—July 1942

McNamara, James E.
Food Cost Accounting—September 1942

"Mechanics" of Confirmation of Inventories, The
C. Oliver Wellington—November 1939

Merriwether, Duncan
Trust Examinations—March 1940

Meyer, Charles
Net Operating Losses and Corporate Capital Gains and Losses under the Revenue Act of 1939—December 1939

Milk Problem in Relation to Costs of Distribution, The
Harry L. Camp—January 1941

Milk Distributors' Problems in Accounting for Inventories and Route Accounts Receivable
Louis H. Sherman—January 1941

Montgomery, W. Randolph
Chapters 10 and 11 of the Chandler Act—March 1941

Monthly Audit Reports
Sidney B. Kahn—November 1941

Monthly Audits, Committee on
The Need for and Use of Audit Programs in Monthly Audits—April 1942

Moral and Ethical Phases of Accountants' Responsibility
Charles L. Hughes—May 1940

Nadler, Marcus
War and the Possibility of Inflation—January 1942 supplement

Navy Procurement
E. H. McKitterick—July 1942

Need for and use of Audit Programs in Monthly Audits, The
Committee on Monthly Audits—April 1942

Net Operating Losses and Corporate Capital Gains and Losses under the Revenue Act of 1939
Charles Meyer—December 1939

New Concepts of Accounting Responsibilities—From the Point of View of the Accounting Profession
Maurice E. Peloubet—March 1941

New Personal Income and Corporation Tax Audits, The
Leo Mattersdorf—December 1940

New York City Special Taxes—Practice and Procedure
Charles Hecht—March 1941

Niven, George E.
Certain Practices in Investment Trust Accounting—February 1940

Noble, Edward J.
A Balance Sheet for Latin American Trade—April 1940

Non-Profit Institutions Accounting, Committee on
Questions and Answers on Non-Profit Institutions Accounting—December 1941

Nutt, George S.
Tax Problems in Connection with the Sale and Acquisition of Restaurants—March 1940

Oehler, Christian
Loans and Discounts—March 1940
Proof of Branch Bank Balances—March 1940

Oldehoff, Alfred Wm.
Phases of Automobile Dealer Accounting—March 1940

Olney, Peter B.
The Accountant's Role as a Fact Finder and as a Witness—March 1941

Olson, Lyle H.
Appraisals as Related to Accounting—April 1941

O'Mahoney, Joseph C.
The Significance of the TNEC Study—October 1941

O.P.A. Financial Reporting Program—June 1942

Ordnance Production
J. K. Clement—July 1942

Organization of a Report Typing and Proof Reading Department
Committee on Accountants' Office Procedure—November 1941

Overhead Costs in Inventories
Raymond P. Marple—February 1940

Ownership of Accountants' Working Papers
Leonard Price—May 1940

Parker, Franklin E., Jr.
Arbitration in Action—April 1940

Pekar, Frank J. and DeBree, Al
A Case Study of the Application of the Social Security Act and Various State Unemployment Acts to Accounting Records and Procedure—May 1940

Peloubet, Maurice E.
Inventories—November 1939
New Concepts of Accounting Responsibilities—From the Point of View of the Accounting Profession—March 1941

Pendulum Swings, The
B. S. Rodey, Jr.—May 1941

Phases of Automobile Dealer Accounting
Alfred Wm. Oldehoff—March 1940

Prankard, Harry I., 2nd
Effect of Recent Securities and Exchange Commission Regulations on Financial Statements of Investment Companies—June 1941

Preferable Method, or Method Most Used, for Recording Cost Depletion and Amortization of Drilling Costs on a Large Tract of Land Which Is Only Partially Developed
Thomas G. Higgins—April 1940

Preparation of Monthly Statements of Profit and Loss
Committee on Contractors' Accounting—October 1940

Prevailing Practices in Connection with Destruction of Clients' Books of Account and Accountants' Working Papers
Committee on Accountants' Office Procedure—May 1940

Price, Leonard
Ownership of Accountants' Working Papers—May 1940
Recent Developments in Local Taxation—January 1942

Priester, Gertrude
Typing and Filing Procedures—November 1940
Women on the Staff—How and What They Can Contribute—May 1942

Principles of Foreign Trade Accounting
Milton Kirshenberg—February 1941

Problems of Financial Reporting under Wartime Conditions
Saul Levy, William W. Werntz, Philip L. West, Philip F. Gray, Walter A. Cooper, A. R. M. Boyle—June 1942

Problems on 1941 Excess Profits Tax Returns
Committee on Federal Taxation—March 1942

Problems on 1941 Income Tax Returns
Committee on Federal Taxation—May 1942

Procedure in Audits of Insolvent Business Organizations
Samuel Krieger—January 1942

Production for Victory
J. Arthur Marvin—July 1942

Proof of Branch Bank Balances
Christian Oehler—March 1940

Profession and the Public, The
Milton E. Loomis—October 1939

Public Utility Regulation
Milo R. Maltbie—May 1941

Published Financial Statements
Victor H. Stempf—June 1940

Questions and Answers on Non-Profit Institutions Accounting
Committee on Non-Profit Institutions Accounting—December 1941

Questions Answered by the Committee on the Administration of Accounting Engagements
Committee on Administration of Accounting Engagements—May 1942

Questions Regarding Estates and Trusts to be Considered by the Lawyer *vs.* Those for the Accountant
Ellen L. Eastman—June 1941

Rappaport, Percy
Some Observations on the Valuation of Inventories on the "Last-In, First-Out" Method from the Standpoint of the Petroleum Industry—April 1940

Recent Developments in Local Taxation
Stanley B. Tunick—March 1941

Recent Developments in Local Taxation
Leonard Price—January 1942

Recent Developments in New York State Taxation
Benjamin Harrow—August 1942

Recent Federal Tax Decisions and Rulings
Maurice Austin—August 1942

Recent Significant Changes Affecting New York State Income and Franchise Taxes
Benjamin Grund—December 1940

Recent Significant Court Decisions on New York State Taxes
Benjamin Harrow—December 1940

Recommendations of Federal Taxation Committee
Committee on Federal Taxation—March 1942

Reeve, Archie F.
Fiduciary Accountings—Their Need and Frequency—June 1941

Reflection of Minority Interests and Preference Stock Interests in Consolidations, The
Harold B. Simpson—June 1940

Relationship of the Accountant and Tax Commissions, The
Ogden J. Ross—January 1940

Report on Proposed Internal Revenue Administrative Code
Committee on Federal Taxation—May 1942

Reserves for Losses of Casualty Companies
J. B. C. Woods—January 1940

Restaurant Profit and Loss Statement, The
Benjamin Wassner—March 1940

Robert Morris Associates—Questions presented by the New York Chapter
Committee on Cooperation with Bankers—April 1942

Rodey, B. S., Jr.
The Pendulum Swings—May 1941

Role of the Accountant in Public Utility Regulation, The
Edward F. Jannott—June 1941

Rolnik, Max
Some Tax Problems in Inventorying under the Last-In, First-Out Method—December 1939

Ross, I. Arnold
Law of Creditors' Rights—June 1941

Ross, Ogden J.
The Relationship of the Accountant and Tax Commissions—January 1940

Sack, Isidor
State and City Taxes—February 1941
Significant 1941 Changes in New York State Tax Laws, Regulations and Rulings—December 1941

Salvatore, Nicholas J.
Comparison of Federal and New York State Income Taxes—January 1940
Comparison of Federal and New York State Income Tax Requirements—February 1941
Comparison of Federal and New York State Income Tax Requirements—February 1942
Do Tax Considerations Stymie Changes to a Natural Business Year?—November 1940
Significant Federal Tax Decisions, Rulings, etc. of the Past Year—December 1939

Sandler, Joseph
Cooperation with Credit Grantors in Connection with Monthly Audits—November 1941

Saxe, Emanuel
The Accounting Problem Arising under Section 17 of the New York Decedent Estate Law—January 1940

Schaedle, Robert C.
Depositors' Accounts, etc., in Smaller Commercial Banks—March 1940

Schiff, Louis and Simon, J. Lewis
Machine Accounting for Collateral Accounts—November 1941

Securities and Exchange Commission Releases
Nos. 12 to 17—April 1940
No. 18—December 1940
Nos. 19 and 20—January 1941
No. 21—February 1941
No. 22—April 1941
No. 23—May 1941
Nos. 24 and 25—June 1941
No. 26—October 1941
No. 27—January 1942
No. 30—February 1942
Nos. 31 and 32—April 1942
No. 33—June 1942
No. 34—September 1942

Seidman, J. S.
A Case Study of Employee Frauds—October 1939
Exchange Provisions of the New Excess-Profits Tax Law—December 1940

Sherman, Louis H.
Milk Distributors' Problems in Accounting for Inventories and Route Accounts Receivable—January 1941

Significance of the TNEC Study, The
Joseph C. O'Mahoney—October 1941

Significant 1941 Changes in New York State Tax Laws, Regulations and Rulings
Isidor Sack—December 1941

Significant Federal Tax Decisions, Rulings, etc. of the Past Year
Nicholas J. Salvatore—December 1939

Significant Federal Tax Decisions and Rulings of 1941
Peter Guy Evans—November 1941

Simon, J. Lewis
Machine Accounting for Payrolls—April 1941

Simon, J. Lewis and Schiff, Louis
Machine Accounting for Collateral Accounts—November 1941

Simpson, Harold B.
The Reflection of Minority Interests and Preference Stock Interests in Consolidations—June 1940

Social Security, Committee on
Changes in the New York State Unemployment Insurance Laws since January 1, 1940—January 1942

Federal Unemployment Act—January 1942

Smith, Walter F.
The Code—January 1940

Some Considerations Relative to Consolidation of Foreign Accounts
J. Woodrow Mathews—February 1941

Some Experience in Auditing Reserves of Surety Companies
Alexander Dolowitz—January 1940

Some Implications of Original Cost
George O. May—May 1941

Some Inconsistent Accounting Practices in the Oil Industry
John H. Williams—April 1940

Some Observations on the Valuation of Inventories on the "Last-In, First-Out" Method from the Standpoint of the Petroleum Industry
Percy R. Rappaport—April 1940

Some Questions and Answers on Federal Taxation
Committee on Federal Taxation — December 1939

Some Questions and Answers on Federal Taxation
Committee on Federal Taxation — December 1940

Some Questions and Answers on Federal Taxation
Committee on Federal Taxation — December 1941

Some Significant Federal Tax Decisions and Rulings in 1940
Nathaniel B. Bergman—November 1940

Some Tax Problems in Inventorying under the Last-In, First-Out Method
Max Rolnik—December 1939

Some Wartime Problems of Public Accountants
Charles H. Towns—January 1942 supplement

Special Examination of Savings Banks, The
Lloyd A. Barnstead—March 1940

Staff Selection and Training
Raymond G. Ankers—November 1940

Staff Training for the Beginner in Professional Accounting
Raymond G. Ankers—November 1941

Standard Costs—Construction and Application
William G. Leahy—March 1941

State and City Taxes
Isidor Sack—February 1941

Staub, Walter A.
The Accountant's View on Profit Limitation—June 1942

Stempf, Victor H.
Changing Concepts of the Responsibilities of the Accountant—June 1942
Published Financial Statements—June 1940
Whose Balance Sheet is It?—May 1941

Stewart, Andrew
The Work of the Professional Accountant under the Securities Act of 1933—May 1941

Study of Accountants' Partnerships, A
Syracuse Chapter Committee on Professional Practice—May 1940

Summary of the First and Second Revenue Acts of 1940 with Particular Reference to the Excess-Profits Tax Imposed under the Second Revenue Act
Joseph J. Klein—December 1940

Syracuse Chapter Professional Practice Committee
A Study of Accountants' Partnerships—May 1940

Tax Amortization Procedure
George H. Foster—July 1942

Tax Problems in Connection with the Sale and Acquisition of Restaurants
George S. Nutt—March 1940

Tax Problems of Automobile Dealers
William L. Donohue—October 1941

Tax Problems to be Considered before the End of the Year
Andrew B. Trudgian—December 1940

Taxes of an Investment Company
Marshall M. Thomas—June 1941

Technical and Business Alternatives in the Income Tax Code
J. K. Lasser—December 1941

Thomas, Marshall M.
Taxes of an Investment Company—June 1941

Thompson, Thomas F.
Consolidation Rules of the Securities and Exchange Commission—January 1942

Thoughts on Monthly Audit Procedures
Stephen Chan—November 1941

Time, Cost and Billing Records and Controls
Stephen Chan—November 1940

Towns, Charles H.
Some Wartime Problems of Public Accountants—January 1942 supplement

Trudgian, Andrew B.
Tax Problems to be Considered before the End of the Year—December 1940

Trust Examinations
Duncan Merriwether—March 1940

Tunick, Stanley B.
Recent Developments in Local Taxation—March 1941

Typing and Filing Procedures
Gertrude Priester—November 1940

Uniform Accounts for Real Estate
Max Fink—June 1940

United States *vs.* Medford H. White
Learned Hand—February 1942

Valuation of Goodwill by the U. S. Board of Tax Appeals
A. S. Fedde—October 1940

Verification of Cash, Confirmation of Bank Balances, etc.
George M. Freedman—March 1940

War and the Possibility of Inflation
Marcus Nadler—January 1942 supplement

Wartime Problems, Special Committee on
The Accountant and the Production Requirements Plan—May 1942

Wassner, Benjamin
The Restaurant Profit and Loss Statement—March 1940

Wellington, C. Oliver
The "Mechanics" of Confirmation of Inventories—November 1939

Werntz, William W.
Problems of Financial Reporting under Wartime Conditions—June 1942

West, Philip L.
Problems of Financial Reporting under Wartime Conditions—June 1942

What to Do About Recording Mortgages on the Balance Sheet
Benjamin J. Elson—June 1940

Whose Balance Sheet Is It?
Victor H. Stempf—May 1941

Wildbrett, Ernest R.
Fees for Services to Non-Profit Institutions by Public Accountants—November 1939

Williams, John H.
Some Inconsistent Accounting Practices in the Oil Industry—April 1940

Women on the Staff—How and What They Can Contribute
Gertrude Priester—May 1942

Woods, J. B. C.
Allocation of Income and Segregation of Assets in State Taxation—December 1941

Reserves for Losses of Casualty Companies—January 1940

Work of the Professional Accountant under the Securities Act of 1933, The
Andrew Stewart—May 1941

1655
2-M8